

EXHIBIT B

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

Ref ~~No~~Nos. — 7583 & 7587

**ORDER SUSTAINING DEBTORS' FIFTEENTH
(SUBSTANTIVE) OMNIBUS OBJECTION TO CERTAIN
OVERSTATED PROOFS OF CLAIM (CUSTOMER CLAIMS)**

Upon the fifteenth omnibus objection (the “Objection”)² of FTX Trading Ltd. and its affiliated debtors and debtors-in-possession (collectively, the “Debtors”), for entry of an order (this “Order”) sustaining the Objection and modifying and reducing the Overstated Claims set forth in Schedule 1 attached hereto, and this Court having jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court being able to issue a final order consistent with Article III of the United States Constitution; and venue of these Chapter 11 Cases and the Objection in this district being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that proper and adequate notice of the Objection and the relief requested therein has been provided in accordance with the Bankruptcy Rules and the Local Rules, and that, except as otherwise ordered herein, no other or further notice is necessary; and responses (if any) to the Objection having been withdrawn, resolved or overruled on the

¹ The last four digits of FTX Trading Ltd.’s and Alameda Research LLC’s tax identification numbers are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/FTX>. The principal place of business of Debtor Emergent Fidelity Technologies Ltd is Unit 3B, Bryson’s Commercial Complex, Friars Hill Road, St. John’s, Antigua and Barbuda.

² Capitalized terms not otherwise defined herein are to be given the meanings ascribed to them in the Objection.

merits; and a hearing having been held to consider the relief requested in the Objection and upon the record of the hearing and all of the proceedings had before this Court; and this Court having found and determined that the relief set forth in this Order is in the best interests of the Debtors and their estates; and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED as set forth herein.
2. Each Overstated Claim set forth in Schedule 1 attached hereto is modified and reduced. The claims listed in the column titled “Modified Claims” identified in Schedule 1 attached hereto shall remain on the claims register, subject to the Debtors’ further objections on any substantive or non-substantive grounds.
3. Should one or more of the grounds of objection stated in the Objection be dismissed, the Debtors’ right to object on any other grounds that the Debtors discover is preserved.
4. To the extent a response is filed regarding any Overstated Claim, each such Overstated Claim, and the Objection as it pertains to such Overstated Claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each Overstated Claim. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

5. The Debtors are authorized and empowered to execute and deliver such documents, and to take and perform all actions necessary to implement and effectuate the relief granted in this Order.

6. Nothing in this Order or the Objection is intended or shall be construed as a waiver of any of the rights the Debtors may have to enforce rights of setoff against the claimants.

7. Nothing in the Objection or this Order, nor any actions or payments made by the Debtors pursuant to this Order, shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the Debtors' or any other party-in-interest's right to dispute any claim; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Order; (e) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (f) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law.

8. This Order is immediately effective and enforceable, notwithstanding the possible applicability of Bankruptcy Rule 6004(h) or otherwise.

9. This Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the Objection or the implementation of this Order.

Dated: _____
Wilmington, Delaware

The Honorable John T. Dorsey
United States Bankruptcy Judge

SCHEDULE 1

Overstated Claims

FTX Trading Ltd. 22-11068 (JTD)
Fifteenth Omnibus Claims Objection
Schedule 1 - Modified Claims

Asserted Claims					Modified Claim	
Claim Number	Name	Debtor	Tickers	Ticker Quantity	Debtor	Ticker Quantity
46830	Name on file	FTX Trading Ltd.			FTX Trading Ltd.	
			AAVE	0.00000010000000		0.000000010000000
			ADABULL	0.000000013915000		0.000000013915000
			ASD	0.000000005000000		0.000000005000000
			AXS	0.000000005000000		0.000000005000000
			BADGER	0.000000005000000		0.000000005000000
			BCH	0.000000004750000		0.000000004750000
			BNB	0.000000012500000		0.000000012500000
			BRZ	0.011079617597000		0.011079617597000
			BTC	0.000044393643898		0.000044393643898
			BTC-PERP	0.000000000000000		0.000000000000000
			BULL	0.000000009803500		0.000000009803500
			BVOL	0.000000008550000		0.000000008550000
			COMP	0.000000017150000		0.000000017150000
			CREAM	0.000000007500000		0.000000007500000
			ETH	0.000000013750000		0.000000013750000
			ETHBULL	0.000000004935000		0.000000004935000
			FTT	0.000000005564013		0.000000005564013
			HNT	0.000000005000000		0.000000005000000
			KNC	0.000000010000000		0.000000010000000
			LTC	0.000000012500000		0.000000012500000
			MKR	0.000000011000000		0.000000011000000
			OMG	0.000000010000000		0.000000010000000
			RUNE	0.000000005000000		0.000000005000000
			SNX	0.000000005000000		0.000000005000000
			USD	4,000,000.000000000000000		0.010277366033957
			USDT	0.000000015630885		0.000000015630885
			YFII	0.000000009250000		0.000000009250000

Other Activity Asserted: None

Reason: The Debtors have conducted a review of the filed proof of claim and any related accompanying materials and their books and records. Based on this review, the Debtor submits that the customer asserted cryptocurrency quantities and fiat grossly overstate the quantities and holdings in such customer's accounts. No liability exists on account of the other activity asserted. Accordingly, the Debtors seek to reduce such customer's claim to the modified quantities and amounts.

29560	Name on file	FTX Trading Ltd.	AVAX-PERP		FTX Trading Ltd.	-0.000000000000042
			BTC			0.000000006000000
			BTC-PERP			0.000000000000000
			ETH	19,087,613.000000000000000		0.190876130000000
			ETH-PERP			0.000000000000000
			EUR	4.678090000000000		4,678.085152360000000
			ICP-PERP			0.000000000000227
			LTC-PERP			-0.000000000000014
			SOL-PERP			-0.000000000000010
			USD			0.000004933845695
			USDT	98,593.000000000000000		985.930204157653000

Other Activity Asserted: None

Reason: The Debtors have conducted a review of the filed proof of claim and any related accompanying materials and their books and records. Based on this review, the Debtor submits that the customer asserted cryptocurrency quantities and fiat grossly overstate the quantities and holdings in such customer's accounts. No liability exists on account of the other activity asserted. Accordingly, the Debtors seek to reduce such customer's claim to the modified quantities and amounts.

9301	Name on file	FTX Trading Ltd.			FTX Trading Ltd.	
			BAO	674,000.000000000000000		674,000.000000000000000
			FTT	0.050883035856228		0.050883035856228
			KIN	12,917,936.000000000000000		12,917,936.000000000000000
			OXY	1,332.000000000000000		1,332.000000000000000
			USD	0.000000017162238		0.000000017162238
			USDT	4,712,459,249.000000006801673		0.000000006801673

Other Activity Asserted: None

Asserted Claims					Modified Claim	
Claim Number	Name	Debtor	Tickers	Ticker Quantity	Debtor	Ticker Quantity
Reason: The Debtors have conducted a review of the filed proof of claim and any related accompanying materials and their books and records. Based on this review, the Debtor submits that the customer asserted cryptocurrency quantities and fiat grossly overstate the quantities and holdings in such customer's accounts. No liability exists on account of the other activity asserted. Accordingly, the Debtors seek to reduce such customer's claim to the modified quantities and amounts.						
15379	Name on file	FTX Trading Ltd.			FTX Trading Ltd.	
			AVAX	4.2959444600000000		4.2959444600000000
			USDT	200,531.915909634956000		1.915909634956000

Other Activity Asserted: None

Reason: The Debtors have conducted a review of the filed proof of claim and any related accompanying materials and their books and records. Based on this review, the Debtor submits that the customer asserted cryptocurrency quantities and fiat grossly overstate the quantities and holdings in such customer's accounts. No liability exists on account of the other activity asserted. Accordingly, the Debtors seek to reduce such customer's claim to the modified quantities and amounts.						
15697	Name on file	FTX Trading Ltd.			FTX Trading Ltd.	
			AAVE-PERP			0.0000000000000005
			APE-PERP			0.0000000000007275
			ATLAS	69,904.0000000000000000		69,904.4680000000000000
			AXS-PERP			-0.0000000000000056
			BNB	376.0000000000000000		3.7600000000000000
			BTC	0.5010000000000000		0.5012886200000000
			BTC-0624			0.0000000000000000
			BTC-0930			0.0000000000000000
			BTC-PERP			0.0000000000000001
			DOT-PERP			-0.0000000000000113
			ETH	0.8590000000000000		0.8590000000000000
			ETH-0624			0.0000000000000000
			ETH-PERP			-0.0000000000000001
			SOL	70.0000000000000000		70.7800000000000000
			SOL-PERP			-0.0000000000000056
			USD	3,779.0000000000000000		0.006649786902021
			USDT			3,779.7185219850000000

Other Activity Asserted: 69904 coins - atlas

Reason: The Debtors have conducted a review of the filed proof of claim and any related accompanying materials and their books and records. Based on this review, the Debtor submits that the customer asserted cryptocurrency quantities and fiat grossly overstate the quantities and holdings in such customer's accounts. No liability exists on account of the other activity asserted, as the customer duplicates Atlas holdings accounted for in the asserted crypto tokens. Accordingly, the Debtors seek to reduce such customer's claim to the modified quantities and amounts.						
19747	Name on file	FTX Trading Ltd.			West Realm Shires Services Inc.	
			BCH	326,987.0000000000000000		0.0000000000000000
			BTC	1,369,875.0000000000000000		0.0000165900000000
			ETH			0.0000185600000000
			ETHW			0.0000185600000000
			USD			0.001608399907458

Other Activity Asserted: None

Reason: The Debtors have conducted a review of the filed proof of claim and any related accompanying materials and their books and records. Based on this review, the Debtor submits that the customer asserted cryptocurrency quantities and fiat grossly overstate the quantities and holdings in such customer's accounts. No liability exists on account of the other activity asserted. Accordingly, the Debtors seek to reduce such customer's claim to the modified quantities and amounts. In addition, based on the Debtors' review of their books and records, the Debtor entity against which the Proof of Claim is asserted should be modified from the Debtor identified in the Asserted Claims to the Debtor identified in the Modified Claim.

43645	Name on file	FTX Trading Ltd.			FTX Trading Ltd.	
			BTC	20.0000000000000000		20.0000000000000000
			BTC-PERP	0.0000000000000000		-38.9780000000000000
			ETH	226.4340000000000000		226.4340000000000000
			ETH-PERP	0.0000000000000000		-288.9630000000000000
			FTT	626.1840177800000000		626.1840177800000000
			FTT-PERP	0.0000000000000000		-0.0000000000007275
			SOL-PERP	0.0000000000000000		-0.0000000000006139
			USD	1,045,249.1723933900000000		1,045,249.1723933900000000

Other Activity Asserted: None

Asserted Claims					Modified Claim	
Claim Number	Name	Debtor	Tickers	Ticker Quantity	Debtor	Ticker Quantity
Reason: The Debtors have conducted a review of the filed proof of claim and any related accompanying materials and their books and records. Based on this review, the Debtor submits that the customer asserted cryptocurrency quantities and fiat grossly overstate the quantities and holdings in such customer's accounts. No liability exists on account of the other activity asserted. Accordingly, the Debtors seek to reduce such customer's claim to the modified quantities and amounts.						
55662	Name on file	FTX Trading Ltd.			FTX Trading Ltd.	
			BTC	25,000.0000000000000000		0.0000000000000000
			ETH			6.799102187923910
			ETHW			6.799102187923910
			GBP	25,000.0000000000000000		0.0000000000000000
			LTC			0.000000005258247
			USD	25,000.0000000000000000		15.934528496878400

Other Activity Asserted: 25000 - I don't know my exact balances approx I had on my account but I can't login tried repeatedly- I also updated my email to xxxxxxxx@gmail.com but neither lets me login

Reason: The Debtors have conducted a review of the filed proof of claim and any related accompanying materials and their books and records. Based on this review, the Debtor submits that the customer asserted cryptocurrency quantities and fiat grossly overstate the quantities and holdings in such customer's accounts. No liability exists on account of the 25,000 of unknown asserted quantity referenced in other activity. Accordingly, the Debtors seek to reduce such customer's claim to the modified quantities and amounts.

64493	Name on file	FTX Trading Ltd.			FTX Trading Ltd.	
			AKRO	1.0000000000000000		1.0000000000000000
			ALPHA	0.000000009500460		0.000000009500460
			BNT	0.000000003869802		0.000000003869802
			BTC	0.007103389955045		0.007103389955045
			CONV	0.00000000424000		0.00000000424000
			DOGE	0.000000008476673		0.000000008476673
			EUR	0.000000006395556		0.000000006395556
			FTT	10.005803985859500		10.005803985859500
			RUNE	0.000000001760000		0.000000001760000
			SOL	0.000000008219558		0.000000008219558
			SUN	61,208,532,875.0000000000000000		0.0000000000000000
			SXP	0.000000005866000		0.000000005866000
			TRX	1.0005159700000000		1.0005159700000000
			USD	0.000000002746912		0.000000002746912
			WAVES	0.000000006475896		0.000000006475896

Other Activity Asserted: . - .

Reason: The Debtors have conducted a review of the filed proof of claim and any related accompanying materials and their books and records. Based on this review, the Debtor submits that the customer asserted cryptocurrency quantities and fiat grossly overstate the quantities and holdings in such customer's accounts. No liability exists on account of the other activity asserted. Accordingly, the Debtors seek to reduce such customer's claim to the modified quantities and amounts.

84456	Name on file	FTX Trading Ltd.			West Realm Shires Services Inc.	
			BRZ			2.0000000000000000
			BTC			0.2370997500000000
			CUSDT			10.0000000000000000
			DOGE	3,000.0000000000000000		1,151.0038246500000000
			ETH	10.0000000000000000		1.8534271700000000
			ETHW			1.8534271700000000
			LTC	3,000.0000000000000000		0.0000000000000000
			SHIB	4,000.0000000000000000		0.0000000000000000
			SOL	300.0000000000000000		20.1018817100000000
			TRX	24.0000000000000000		4.0000000000000000
			USD			0.001243424932357
			USDC	24.0000000000000000		0.0000000000000000

Other Activity Asserted: \$17,700 - Ash deposits

Reason: The Debtors have conducted a review of the filed proof of claim and any related accompanying materials and their books and records. Based on this review, the Debtor submits that the customer asserted cryptocurrency quantities and fiat grossly overstate the quantities and holdings in such customer's accounts. No liability exists on account of the other activity asserted. The customer provided screenshots of prepetition deposits which were accounted for within customer's FTX exchange account activity. Accordingly, the Debtors seek to reduce such customer's claim to the modified quantities and amounts. In addition, based on the Debtors' review of their books and records, the Debtor entity against which the Proof of Claim is asserted should be modified from the Debtor identified in the Asserted Claims to the Debtor identified in the Modified Claim.